

CHAPTER 566.

AN ACT to repeal Sections 314 and 315 of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County," sub-title "Revenue and Taxes," and to enact in lieu thereof a new section to be known as Section 314, and to repeal and re-enact with amendments Sections 316 and 319 of said Article, all relating to taxes in Carroll County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 314 and 315 of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County," sub-title "Revenue and Taxes," be and they are hereby repealed and that a new section be enacted in lieu thereof, said new section to be known as Section 314 and that Sections 316 and 319 of said Article be and they are hereby repealed and re-enacted with amendments and all to read as follows:

314. All County taxes levied by the County Commissioners of Carroll County shall be due and payable on the date of their levy, and one-half thereof shall be considered in arrears on the first day of October next following the date of their levy and shall bear interest from that date at the rate of six per centum per annum, provided that any taxpayer who shall pay one-half of said County taxes before the first day of September next following the date of their levy shall be entitled to a deduction of two per centum of said half. The other one-half of all said County taxes shall be considered in arrears on the first day of January next following the date of their levy and shall bear interest from the first day of October next succeeding their levy, at the rate of six per centum per annum.

Any taxpayer who shall pay the whole of the County taxes before the first day of September next following the date of their levy shall be entitled to a deduction of two per centum of the whole amount of said taxes. All State and County taxes shall be liens on the real estate of the taxpayer from the date of their levy.

316. In all cases where either State or County taxes or both shall be in arrear and unpaid, and the collector shall find it necessary to enforce the collection thereof, he shall first leave with the party by whom the taxes are to be paid,